



UNITED STATES DISTRICT COURT
FOR THE CENTRAL DISTRICT OF CALIFORNIA
SOUTHERN DIVISION

September 2010 Grand Jury

UNITED STATES OF AMERICA,)
)
Plaintiff,)
)
v.)
)
DENNIS O. BROWN and)
EDMOND S. BROWN,)
)
Defendants.)

SA CR No. 11-

I N D I C T M E N T

[18 U.S.C. § 287: False,
Fictitious, or Fraudulent Claims
Against the United States; 18
U.S.C. § 2(b): Causing an Act to
Be Done]

UNDER SEAL

The Grand Jury charges:

[18 U.S.C. §§ 287, 2(b)]

On or about September 26, 2009, in San Bernardino County,
within the Central District of California, and elsewhere,
defendants DENNIS O. BROWN and EDMOND S. BROWN made and
presented, and caused to be made and presented, to the United
States Treasury Department, through the Internal Revenue Service,
a claim against the United States for payment of a fraudulent tax
refund in the amount of \$492,142 on behalf of defendant EDMOND S.
BROWN, with knowledge that such claim was false, fictitious, and

1 fraudulent because it was based upon a fictitious federal income
2 tax withholding in the amount of \$738,674.

3 A TRUE BILL

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Foreperson

7 ANDRÉ BIROTTE JR.
8 United States Attorney

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10 ROBERT E. DUGDALE

11 Assistant United States Attorney
12 Chief, Criminal Division

13 DENNISE D. WILLETT
14 Assistant United States Attorney
15 Chief, Santa Ana Branch Office

16 CHARLES E. PELL
17 Assistant United States Attorney
18 Santa Ana Branch Office
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